

**SUPPLEMENT TO WITHHOLDING TABLES BOOKLET**  
**2003 MAINE INCOME TAX WITHHOLDING**  
**PERCENTAGE METHOD**

Following are percentage method instructions and rate schedules for weekly, biweekly, semimonthly, monthly, and daily or miscellaneous payroll periods.

**Step 1** - Multiply amount from table below by the number of allowances the employee claims:

<b><u>Payroll Period</u></b>	<b><u>Amount Per Withholding Allowance</u></b>
Weekly	\$ 54.81
Biweekly	\$109.62
Semimonthly	\$118.75
Monthly	\$237.50
Daily or Miscellaneous	\$ 10.96

**Step 2** - Subtract the result of Step 1 from the employee's gross wage.

**Step 3** - Compute the withholding amount using the following tax rate schedule for the appropriate payroll period and marital status.

## FOR SINGLE TAXPAYERS

### WEEKLY

If the wage is:			The tax is:		
Less than		\$ 36.54	0.0%		
\$ 36.54	but less than	\$ 118.27	2.0% of excess over	\$ 36.54	
\$ 118.27	but less than	\$ 199.04	\$ 1.63 plus 4.5% of excess over	\$ 118.27	
\$ 199.04	but less than	\$ 362.50	\$ 5.27 plus 7.0% of excess over	\$ 199.04	
\$ 362.50	or more		\$ 16.71 plus 8.5% of excess over	\$ 362.50	

### BIWEEKLY

If the wage is:			The tax is:		
Less than		\$ 73.08	0.0%		
\$ 73.08	but less than	\$ 236.54	2.0% of excess over	\$ 73.08	
\$ 236.54	but less than	\$ 398.08	\$ 3.27 plus 4.5% of excess over	\$ 236.54	
\$ 398.08	but less than	\$ 725.00	\$ 10.54 plus 7.0% of excess over	\$ 398.08	
\$ 725.00	or more		\$ 33.42 plus 8.5% of excess over	\$ 725.00	

### SEMIMONTHLY

If the wage is:			The tax is:		
Less than		\$ 79.17	0.0%		
\$ 79.17	but less than	\$ 256.25	2.0% of excess over	\$ 79.17	
\$ 256.25	but less than	\$ 431.25	\$ 3.54 plus 4.5% of excess over	\$ 256.25	
\$ 431.25	but less than	\$ 785.42	\$ 11.42 plus 7.0% of excess over	\$ 431.25	
\$ 785.42	or more		\$ 36.21 plus 8.5% of excess over	\$ 785.42	

### MONTHLY

If the wage is:			The tax is:		
Less than		\$ 158.33	0.0%		
\$ 158.33	but less than	\$ 512.50	2.0% of excess over	\$ 158.33	
\$ 512.50	but less than	\$ 862.50	\$ 7.08 plus 4.5% of excess over	\$ 512.50	
\$ 862.50	but less than	\$ 1,570.83	\$ 22.83 plus 7.0% of excess over	\$ 862.50	
\$ 1,570.83	or more		\$ 72.42 plus 8.5% of excess over	\$ 1,570.83	

### DAILY OR MISCELLANEOUS

If the wage is:			The tax is:		
Less than		\$ 7.31	0.0%		
\$ 7.31	but less than	\$ 23.65	2.0% of excess over	\$ 7.31	
\$ 23.65	but less than	\$ 39.81	\$ 0.33 plus 4.5% of excess over	\$ 23.65	
\$ 39.81	but less than	\$ 72.50	\$ 1.05 plus 7.0% of excess over	\$ 39.81	
\$ 72.50	or more		\$ 3.34 plus 8.5% of excess over	\$ 72.50	

## FOR MARRIED TAXPAYERS

### WEEKLY

If the wage is:			The tax is:		
Less than		\$ 98.08	0.0%		
\$ 98.08	but less than	\$ 261.54	2.0% of excess over	\$ 98.08	
\$ 261.54	but less than	\$ 424.04	\$ 3.27 plus 4.5% of excess over	\$ 261.54	
\$ 424.04	but less than	\$ 750.96	\$ 10.58 plus 7.0% of excess over	\$ 424.04	
\$ 750.96	or more		\$ 33.47 plus 8.5% of excess over	\$ 750.96	

### BIWEEKLY

If the wage is:			The tax is:		
Less than		\$ 196.15	0.0%		
\$ 196.15	but less than	\$ 523.08	2.0% of excess over	\$ 196.15	
\$ 523.08	but less than	\$ 848.08	\$ 6.54 plus 4.5% of excess over	\$ 523.08	
\$ 848.08	but less than	\$ 1,501.92	\$ 21.16 plus 7.0% of excess over	\$ 848.08	
\$ 1,501.92	or more		\$ 66.93 plus 8.5% of excess over	\$ 1,501.92	

### SEMIMONTHLY

If the wage is:			The tax is:		
Less than		\$ 212.50	0.0%		
\$ 212.50	but less than	\$ 566.67	2.0% of excess over	\$ 212.50	
\$ 566.67	but less than	\$ 918.75	\$ 7.08 plus 4.5% of excess over	\$ 566.67	
\$ 918.75	but less than	\$ 1,627.08	\$ 22.93 plus 7.0% of excess over	\$ 918.75	
\$ 1,627.08	or more		\$ 72.51 plus 8.5% of excess over	\$ 1,627.08	

### MONTHLY

If the wage is:			The tax is:		
Less than		\$ 425.00	0.0%		
\$ 425.00	but less than	\$ 1,133.33	2.0% of excess over	\$ 425.00	
\$ 1,133.33	but less than	\$ 1,837.50	\$ 14.17 plus 4.5% of excess over	\$ 1,133.33	
\$ 1,837.50	but less than	\$ 3,254.17	\$ 45.85 plus 7.0% of excess over	\$ 1,837.50	
\$ 3,254.17	or more		\$145.02 plus 8.5% of excess over	\$ 3,254.17	

### DAILY OR MISCELLANEOUS

If the wage is:			The tax is:		
Less than		\$ 19.62	0.0%		
\$ 19.62	but less than	\$ 52.31	2.0% of excess over	\$ 19.62	
\$ 52.31	but less than	\$ 84.81	\$ 0.65 plus 4.5% of excess over	\$ 52.31	
\$ 84.81	but less than	\$ 150.19	\$ 2.12 plus 7.0% of excess over	\$ 84.81	
\$ 150.19	or more		\$ 6.69 plus 8.5% of excess over	\$ 150.19	

## OPTIONAL FOR MARRIED TAXPAYERS WITH TWO INCOMES

### WEEKLY

If the wage is:			The tax is:		
Less than		\$ 49.04	0.0%		
\$ 49.04	but less than	\$ 130.77	2.0% of excess over	\$ 49.04	
\$ 130.77	but less than	\$ 212.02	\$ 1.63 plus 4.5% of excess over	\$ 130.77	
\$ 212.02	but less than	\$ 375.48	\$ 5.29 plus 7.0% of excess over	\$ 212.02	
\$ 375.48	or more		\$ 16.73 plus 8.5% of excess over	\$ 375.48	

### BIWEEKLY

If the wage is:			The tax is:		
Less than		\$ 98.08	0.0%		
\$ 98.08	but less than	\$ 261.54	2.0% of excess over	\$ 98.08	
\$ 261.54	but less than	\$ 424.04	\$ 3.27 plus 4.5% of excess over	\$ 261.54	
\$ 424.04	but less than	\$ 750.96	\$ 10.58 plus 7.0% of excess over	\$ 424.04	
\$ 750.96	or more		\$ 33.47 plus 8.5% of excess over	\$ 750.96	

### SEMIMONTHLY

If the wage is:			The tax is:		
Less than		\$ 106.25	0.0%		
\$ 106.25	but less than	\$ 283.33	2.0% of excess over	\$ 106.25	
\$ 283.33	but less than	\$ 459.38	\$ 3.54 plus 4.5% of excess over	\$ 283.33	
\$ 459.38	but less than	\$ 813.54	\$ 11.46 plus 7.0% of excess over	\$ 459.38	
\$ 813.54	or more		\$ 36.26 plus 8.5% of excess over	\$ 813.54	

### MONTHLY

If the wage is:			The tax is:		
Less than		\$ 212.50	0.0%		
\$ 212.50	but less than	\$ 566.67	2.0% of excess over	\$ 212.50	
\$ 566.67	but less than	\$ 918.75	\$ 7.08 plus 4.5% of excess over	\$ 566.67	
\$ 918.75	but less than	\$ 1,627.08	\$ 22.93 plus 7.0% of excess over	\$ 918.75	
\$ 1,627.08	or more		\$ 72.51 plus 8.5% of excess over	\$ 1,627.08	

### DAILY OR MISCELLANEOUS

If the wage is:			The tax is:		
Less than		\$ 9.81	0.0%		
\$ 9.81	but less than	\$ 26.15	2.0% of excess over	\$ 9.81	
\$ 26.15	but less than	\$ 42.40	\$ 0.33 plus 4.5% of excess over	\$ 26.15	
\$ 42.40	but less than	\$ 75.10	\$ 1.06 plus 7.0% of excess over	\$ 42.40	
\$ 75.10	or more		\$ 3.35 plus 8.5% of excess over	\$ 75.10	